

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Joshua Academy (9495)

| 1006 Category | Account | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--------------------------------------------|---------------------------------------------------------------------------------------------|------------|------------------|------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$87,316 | \$76,380 | \$92,526 | n/a | 6% | 21% |
| | 11100 Regular Programs; Elementary | \$0 | \$523,993 | \$515,309 | \$631,691 | n/a | 21% | 23% |
| | 12610 2007 Account Code - Special Programs ; Learning Disability ; All Others | \$0 | \$12,716 | \$17,397 | \$8,952 | n/a | -30% | -49% |
| | 12610 Learning Disability | \$0 | \$0 | \$0 | \$12,057 | n/a | n/a | n/a |
| | 16100 Remediation Testing | \$0 | \$2,813 | \$0 | \$0 | n/a | -100% | n/a |
| | 22220 Library/Media Services; School Library | \$0 | \$258 | \$1,060 | \$56 | n/a | -78% | -95% |
| | 24100 Office of The Principal | \$0 | \$204,435 | \$270,448 | \$284,134 | n/a | 39% | 5% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$0 | \$44,795 | \$49,201 | \$26,880 | n/a | -40% | -45% |
| Student Academic Achievement Total | | \$0 | \$876,327 | \$929,796 | \$1,056,296 | n/a | 21% | 14% |
| Student Instructional Support | | | | | | | | |
| | 21340 Health Services; Nurse Services | \$0 | \$34,667 | \$36,702 | \$42,090 | n/a | 21% | 15% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$0 | \$0 | \$0 | \$850 | n/a | n/a | n/a |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$32,054 | \$22,175 | \$11,204 | n/a | -65% | -49% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$0 | \$0 | \$1,608 | n/a | n/a | n/a |
| | 23110 Board of Education; Service Area Direction | \$0 | \$0 | \$1,012 | \$13,492 | n/a | n/a | > 500% |
| | 23210 Executive Administration; Office of The Superintendent | \$0 | \$456 | \$0 | \$0 | n/a | -100% | n/a |
| | 23220 Executive Administration; Community Relations | \$0 | \$579 | \$9,880 | \$779 | n/a | 35% | -92% |
| | 25720 Personnel Services; Recruitment and Placement | \$0 | \$2,024 | \$5,762 | \$2,618 | n/a | 29% | -55% |
| | 26710 2007 Account Code - Technology Support and Maintenance | \$0 | \$607 | \$9,139 | \$3,578 | n/a | 490% | -61% |
| Student Instructional Support Total | | \$0 | \$70,387 | \$84,670 | \$76,221 | n/a | 8% | -10% |
| Overhead and Operational | | | | | | | | |
| | 23160 Board of Education; Promotion Expenses | \$0 | \$0 | \$0 | \$5,172 | n/a | n/a | n/a |
| | 25160 Fiscal Services; Financial Accounting | \$0 | \$37,867 | \$39,584 | \$42,156 | n/a | 11% | 6% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$0 | \$7,342 | \$48,166 | \$40,995 | n/a | 458% | -15% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$171 | \$842 | \$1,240 | n/a | > 500% | 47% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$0 | \$65,225 | \$49,726 | \$62,941 | n/a | -4% | 27% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$0 | \$0 | \$146 | \$309 | n/a | n/a | 112% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$0 | \$9,481 | \$1,128 | \$767 | n/a | -92% | -32% |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$930 | \$783 | \$840 | n/a | -10% | 7% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$0 | \$11,906 | \$12,511 | \$11,002 | n/a | -8% | -12% |
| | 27100 Student Transportation; Vehicle Operation | \$0 | \$0 | \$0 | \$14,607 | n/a | n/a | n/a |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$0 | \$0 | \$2,343 | \$2,944 | n/a | n/a | 26% |
| | 27400 Student Transportation; Purchase of School Buses | \$0 | \$1,000 | \$8,530 | \$0 | n/a | -100% | -100% |
| | 27500 Student Transportation; Insurance on Buses | \$0 | \$0 | \$295 | \$0 | n/a | n/a | -100% |
| | 27700 Student Transportation; Contracted Transportation Services | \$0 | \$36,445 | \$3,552 | \$0 | n/a | -100% | -100% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$0 | \$51,736 | \$77,718 | \$67,394 | n/a | 30% | -13% |
| | 31400 Food Services Operations; Food Purchases | \$0 | \$58,202 | \$49,901 | \$44,145 | n/a | -24% | -12% |
| | 31900 Other Food Services | \$0 | \$2,752 | \$1,542 | \$2,108 | n/a | -23% | 37% |
| | 33400 Athletic Coaches | \$0 | \$1,304 | \$0 | \$0 | n/a | -100% | n/a |
| | 33990 Other Community Services; Other | \$0 | \$0 | \$17,466 | \$594 | n/a | n/a | -97% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$0 | \$91,371 | \$105,674 | \$90,286 | n/a | -1% | -15% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$27,548 | \$24,560 | \$22,310 | n/a | -19% | -9% |
| Overhead and Operational Total | | \$0 | \$403,281 | \$444,467 | \$409,810 | n/a | 2% | -8% |
| Nonoperational | | | | | | | | |
| | 45100 Building Acquisition, Construction and Improvements | \$0 | \$27,534 | \$495 | \$0 | n/a | -100% | -100% |

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Joshua Academy (9495)

| 1006 Category | Account | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|-----------------------------|-------------------------------------------------------------------------------|------------|------------------|------------------|-----------------|------------------|-----------------|-----------------|
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$57,678 | \$59,555 | \$25,617 | n/a | -56% | -57% |
| | 54200 2007 Account Code - Common School Fund | \$0 | \$0 | \$53,838 | \$23,180 | n/a | n/a | -57% |
| | 54200 Common School Fund; Principal | \$0 | \$0 | \$0 | \$22,914 | n/a | n/a | n/a |
| Nonoperational Total | | \$0 | \$85,212 | \$113,888 | \$71,712 | n/a | -16% | -37% |
| prorated | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$0 | \$38,655 | \$16,538 | \$9,762 | n/a | -75% | -41% |
| | 26492 2007 Account Code - Social Security | \$0 | \$57,760 | \$57,536 | \$31,387 | n/a | -46% | -45% |
| | 26493 2007 Account Code - Workmen's Compensation | \$0 | \$1,615 | \$1,258 | \$695 | n/a | -57% | -45% |
| | 26494 2007 Account Code - Group Insurance | \$0 | \$48,864 | \$51,253 | \$34,829 | n/a | -29% | -32% |
| | 26496 2007 Account Code - Unemployment Compensation | \$0 | \$8,541 | \$6,539 | \$1,936 | n/a | -77% | -70% |
| prorated Total | | \$0 | \$155,435 | \$133,124 | \$78,608 | n/a | -49% | -41% |

| 1006 Category | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|-------------------------------|------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | \$0 | \$1,024,253 | \$1,056,769 | \$1,130,062 | n/a | 10% | 7% |
| Student Instructional Support | \$0 | \$77,614 | \$90,821 | \$79,863 | n/a | 3% | -12% |
| Overhead and Operational | \$0 | \$403,562 | \$444,467 | \$411,010 | n/a | 2% | -8% |
| Nonoperational | \$0 | \$85,212 | \$113,888 | \$71,712 | n/a | -16% | -37% |
| Grand Total | \$0 | \$1,590,642 | \$1,705,946 | \$1,692,646 | n/a | 6% | -1% |

| FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|---------------------|---------------------|---------------------|---------------------|
| | 64.4% | 61.9% | 66.8% |
| | 4.9% | 5.3% | 4.7% |
| | 25.4% | 26.1% | 24.3% |
| | 5.4% | 6.7% | 4.2% |

| | FY1998 | FY2006 | FY2007 | FY2008 |
|------------------------------------------------------------------------|--------|--------|--------|--------|
| Student Instructional Expenditures (Academic Achievement plus Support) | .0% | 69.3% | 67.3% | 71.5% |